
CONSTITUTIONAL OFFICERS



CITY TREASURER

MISSION STATEMENT

The City Treasurer's mission is to provide superior service to the taxpayers of the City of Norfolk in the following areas:

- The collection of all taxes, levies, assessments, license taxes, rents, fees, and all other revenues accruing to the City.
 - The calculation of certain state taxes and revenues in accordance with state and City codes.
 - The maintenance of accurate records of all funds collected and deposited.
 - The providing of professional and efficient service and assistance to the taxpayers and citizens of the City of Norfolk.
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DEPARTMENT OVERVIEW

The City Treasurer is responsible for the collection of all real estate, personal property, state income and various other taxes. In addition, the City Treasurer receives and deposits funds from all other City departments.

BUDGET HIGHLIGHTS

The total FY 2007 budget for the City Treasurer is \$2,046,900. This is a \$25,200 increase compared to the FY 2006 budget. This 1.2 percent increase is attributable to personnel increases including increases in hospitalization and VRS Group Life.

KEY GOALS AND OBJECTIVES

- The City Treasurer is dedicated to the continual improvement of the service level provided to the citizens and businesses of the City of Norfolk.
 - The City Treasurer has been and continues to be instrumental in the implementation of credit card acceptance by various City departments.
 - In partnership with the Commissioner of the Revenue and other City departments, the City Treasurer continues to work toward implementation of the new Assessments and Collections Software. Upon completion, this software will significantly improve the efficiency of the Treasurer's Office by streamlining processes, reducing taxpayer waiting times, offering additional payment methods, and simplifying the extraction of data for reporting and auditing purposes.
 - The City Treasurer plans to continue to explore and put into place additional tools such as Debt Set Off to increase the collection of both current and delinquent real estate and personal property taxes.
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PRIOR YEAR ACCOMPLISHMENTS

Last year, the City Treasurer helped ensure the acceptance of major credit cards for the payment of taxes. This alternate means of payment has been well received by the taxpayers and the Treasurer's Office has seen the usage of credit cards increase significantly.

Effective in January of 2005, the City of Norfolk eliminated City decals. There was a favorable response to this action.

Since the City Treasurer began participation in the Department of Motor Vehicles' Vehicle Registration Withholding Program, delinquent personal property tax collections have increased.

Expenditure Summary

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 APPROVED	FY 2007 APPROVED
Personnel Services	1,404,787	1,448,844	1,462,350	1,559,999
Materials, Supplies and Repairs	498,771	448,815	311,355	238,630
Contractual Services	40,322	43,450	196,455	196,731
Equipment	6,136	0	-1,000	0
All Purpose Appropriations	34,200	51,283	52,540	51,540
TOTAL	1,984,216	1,992,392	2,021,700	2,046,900

Programs & Services

	FY 2005 ACTUAL	FY 2006 APPROVED	FY 2007 APPROVED	POSITIONS
TAX ADMINISTRATION & COLLECTION	1,992,392	2,021,700	2,046,900	31
Administer the collection and deposit of current and delinquent revenues.				
TOTAL	1,992,392	2,021,700	2,046,900	31

Position Summary

Position Title	Pay Grade	Minimum	Maximum	FY 2006 Positions	Change	FY 2007 Positions
Accountant II - TR	TRO03	34,151	54,598	3		3
Accounting Manager - TR	TRO06	54,461	87,063	1		1
Accounting Supervisor - TR	TRO04	44,932	71,833	2		2
Accounting Technician	TRO01	24,871	39,762	6		6
Assistant Treasurer	TRO07	58,155	92,968	2		2
City Treasurer	COF11	80,077	133,565	1		1
Customer Service Rep-TR	TRO01	23,029	36,814	2		2
Division Accounting Supervisor - TR	TRO05	47,871	76,528	3		3
Security Officer - TR	TRO02	24,871	39,762	2		2
Senior Accounting Technician - TR	TRO02	24,871	39,762	9		9
TOTAL				31	0	31

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COMMISSIONER OF THE REVENUE

MISSION STATEMENT

The Commissioner of the Revenue's mission is to provide superior service and quality in the following areas:

- Assessment of individual and business personal property;
- Issuance and renewal of business licenses;
- Administration of all fiduciary taxes;
- Evaluation of customer compliance;
- Assistance and processing of Virginia State Income Tax Returns;
- Investigation of inquiries and delinquent accounts; and
- Assistance with Real Estate Tax Relief.

The department provides these services for the citizens of Norfolk to aid in the continued growth of our community.

DEPARTMENT OVERVIEW

The Commissioner of the Revenue is responsible for the administration of all City taxes except real estate taxes. The Commissioner's office is responsible for certain permits including residential parking, boat decals and yard sales. The office is comprised of seven teams as follows:

Personal Property Tax: Assess and prorate tangible personal property; sell residential parking permits, yard and garage sale permits, and boat decals; issue charitable solicitations.

Business Tax: Assess business personal property and business licenses; administer all fiduciary taxes.

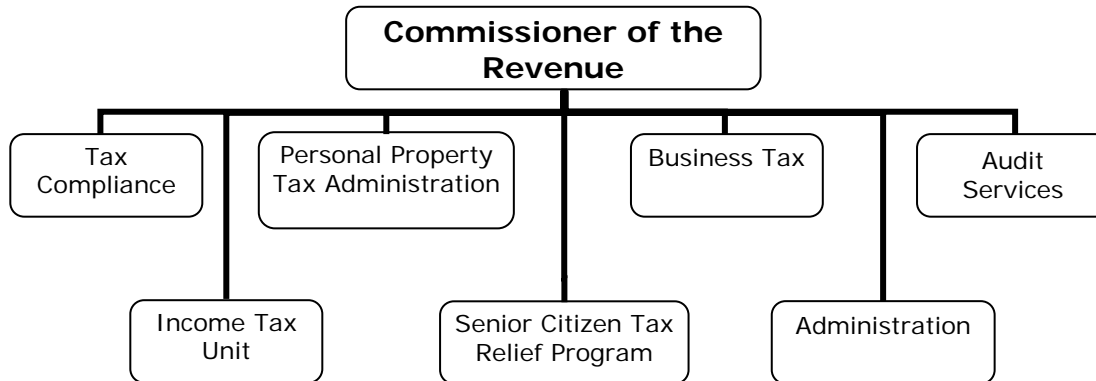
Investigative Services: Business license and tax investigations and collections; compliance enforcement; complaint investigation.

Real Estate Tax Relief: Administration of program providing reduction and/or relief of real estate taxes for elderly or disabled taxpayers.

Audit Services: Inspect taxpayer records to verify code compliance and correctness of taxes paid. Make all determinations on business and manufacturer status classifications.

Administrative Services: Provide vision, leadership, support and management of the office's activities; administrator of utility and franchise taxes; provide support for office technological component.

State Income Tax Administration: Obtain, audit, prepare, and process Virginia State Income Tax Returns and Virginia Estimated Income Tax Vouchers from Norfolk citizens.



BUDGET HIGHLIGHTS

The total FY 2007 budget for the Commissioner of the Revenue is \$2,941,400. This is a \$115,000 increase over the FY 2006 budget. This 4.1 percent increase is attributable to personnel increases which include hospitalization, VRS Retirement and VRS Group Life.

KEY GOALS AND OBJECTIVES

- Implement new Assessments and Collection software to enhance the department's ability to ensure compliance, reduce customer wait times, and significantly improve the office's ability to extract information for reporting and auditing purposes.
- Increase DMV services which should reduce employee discovery time spent on DMV reports and garner additional revenue for the City.
- Continue the office's aggressive Tax Compliance program to seek out new businesses not properly licensed and/or those with delinquent accounts.
- Continue the identification by the office's Personal Property team of omitted assessments.
- Continue to participate in the State Sales Tax Partner Program with the Virginia Department of Taxation to identify unreported revenues.
- Continue to expand the office's variety of discovery techniques enabling an ongoing review of businesses via the audit process.
- Adhere to all the Standards of Accountability as set forth by the COR Association of Virginia Career Development Program.

PRIOR YEAR ACCOMPLISHMENTS

In FY 2006, over \$3 million of additional potential revenue was identified and generated. Total additional revenue of over \$28 million has been generated over the past seven fiscal years. This additional revenue came from these primary sources: Tax Compliance, Audits, and Unreported Assessments.

Expenditure Summary

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 APPROVED	FY 2007 APPROVED
Personnel Services	2,222,282	2,328,455	2,311,334	2,478,163
Materials, Supplies and Repairs	393,335	332,332	362,321	320,445
General Operations and Fixed Costs	75,484	93,383	120,200	102,292
Equipment	37,863	47,364	32,545	40,500
All Purpose Appropriations	-	-	-	-
Total	2,728,964	2,801,534	2,826,400	2,941,400

Programs & Services

	FY 2005 ACTUAL	FY 2006 APPROVED	FY 2007 APPROVED	POSITIONS
PERSONAL PROPERTY TAX ADMINISTRATION	633,023	663,282	703,831	9

Assess and prorate tangible personal property; sell residential parking permits, yard and garage sale permits, and boat decals; assess boats, mobile homes, airplanes, vehicles and recreational vehicles; issue charitable solicitations.

BUSINESS TAX	395,020	430,000	421,045	8
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Assess business personal property and business licenses; administer the following tax programs: business license, cigarette, short-term rental, meal, lodging, and admissions.

INVESTIGATIVE SERVICES	253,951	293,488	316,524	6
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Business taxes investigation, complaint investigation, collection of bad checks, and delinquent business taxes (licenses and franchise taxes); assessment of business tangible property; vehicle and boat decal display and yard sale compliance enforcement.

Programs & Services

	FY 2005 ACTUAL	FY 2006 APPROVED	FY 2007 APPROVED	POSITIONS
SENIOR CITIZEN TAX RELIEF PROGRAM	126,971	133,819	139,200	3
Administer program providing reduction or elimination of real estate taxes for taxpayers who are elderly or disabled.				
AUDIT SERVICES	284,851	298,936	310,888	5
Inspect taxpayer records to verify correctness of taxes paid such as admissions, business license, business personal property, lodging, meals, utility and franchise taxes; ensure that business income is from licensed activities; make all determinations on business and manufacturer status classifications.				
ADMINISTRATION	839,830	732,143	776,934	7
Provide vision, leadership, support and management of the office activities and services as administrator of utility and franchise taxes; provide support for office technological component.				
INCOME TAX UNIT	267,888	274,732	272,978	5
Obtain, audit, prepare and process Virginia State income tax returns.				
TOTAL	2,801,534	2,826,400	2,941,400	43

Position Summary

Position Title	Pay Grade	Minimum	Maximum	FY 2006 Positions	Change	FY 2007 Positions
Accounting Technician	OPS07	24,871	39,762	8	1	9
Administrative Assistant II	MAP03	31,215	49,900	2		2
Administrative Technician	OPS08	26,885	42,978	2		2
Auditor I	MAP07	39,676	63,429	2		2
Auditor II	MAP09	44,932	71,833	1		1
Auditor Supervisor	MAP10	47,871	76,528	1		1
Business Manager	MAP08	42,207	67,471	2		2
Chief Deputy I COR	MAP09	44,932	71,833	4		4
Chief Deputy II COR	MAP10	54,461	87,063	1		1
Commissioner of the Revenue	COF17	80,077	133,565	1		1
Data Processing Assistant III	OPS06	23,029	36,814	1		1
Income Tax Auditor	OPS10	31,504	50,362	3		3
License Inspector I	OPS09	29,090	46,508	3	-1	2
License Inspector II	OPS10	31,504	50,362	9		9
Microcomputer Systems Analyst	ITO05	31,734	50,730	1		1
Programmer/Analyst III	ITM02	42,401	67,784	1		1
Staff Technician II	OPS09	29,090	46,508	1		1
TOTAL				43	0	43

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